

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16202000200000</div> <div>City of Osceola</div> <div>115 N Fillmore</div> <div>Osceola, IA 50213</div>			
CITY OF <u>Osceola</u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,315,377		2,315,377	2,254,577
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		2,315,377		2,315,377	2,254,577
Delinquent property taxes		0		0	0
TIF revenues		640,381		640,381	730,811
Other city taxes		1,972,305	0	1,972,305	1,193,296
Licenses and permits		42,727	0	42,727	40,200
Use of money and property		20,269	0	20,269	10,000
Intergovernmental		803,295	0	803,295	2,641,277
Charges for fees and service		779,062	3,459,587	4,238,649	3,694,570
Special assessments		0	0	0	0
Miscellaneous		79,033	0	79,033	90,600
Other financing sources		1,404,163	0	1,404,163	4,383,412
Total revenues and other sources		8,056,612	3,459,587	11,516,199	15,038,743
Expenditures and Other Financing Uses					
Public safety		1,189,767	0	1,189,767	1,318,870
Public works		7,151,227	0	7,151,227	1,101,109
Health and social services		0	0	0	0
Culture and recreation		810,688	0	810,688	761,016
Community and economic development		307,959	0	307,959	277,909
General government		704,041	0	704,041	722,453
Debt service		1,478,480	0	1,478,480	1,537,893
Capital projects		0	0	0	3,972,564
Total governmental activities expenditures		11,642,162	0	11,642,162	9,691,814
Business type activities		0	3,296,267	3,296,267	3,297,206
Total ALL expenditures		11,642,162	3,296,267	14,938,429	12,989,020
Other financing uses, including transfers out		1,266,342	137,821	1,404,163	1,502,415
Total ALL expenditures/And other financing uses		12,908,504	3,434,088	16,342,592	14,491,435
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-4,851,892	25,499	-4,826,393	547,308
Beginning fund balance July 1, 2012		8,301,987	1,058,251	9,360,238	7,690,131
Ending fund balance June 30, 2013		3,450,095	1,083,750	4,533,845	8,237,439
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 5,857,426	Other long-term debt		\$ 3,480,000
Revenue debt		\$ 6,975,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 12,400,374
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/21/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Ty Wheeler		→	641	342-2377	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF Osceola			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,481,618	89,657		744,102			2,315,377			2,315,377	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,481,618	89,657		744,102	0	0	2,315,377		T01	2,315,377	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,481,618	89,657		744,102	0	0	2,315,377			2,315,377	6
7	TIF revenues			640,381				640,381		T01	640,381	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax	872,447						872,447		C30	872,447	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		247,326					247,326		T19	247,326	13
14	Other local option taxes		852,532					852,532		T09	852,532	14
15	TOTAL OTHER CITY TAXES	872,447	1,099,858	0	0	0	0	1,972,305	0		1,972,305	15
16	Section B - LICENSES AND PERMITS	42,727						42,727		T29	42,727	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	17,010				3,259		20,269		U20	20,269	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	17,010	0	0	0	3,259	0	20,269	0		20,269	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants					63,962		63,962		B50	63,962	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	63,962	0	63,962	0		63,962	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Osceola			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		472,030					472,030		C46	472,030	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants					235,000		235,000		C89	235,000	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	472,030	0	0	235,000	0	707,030	0		707,030	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	0						0		D89	0	64
65	Township contributions	32,303						32,303		D89	32,303	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	32,303	0	0	0	0	0	32,303	0		32,303	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	32,303	472,030	0	0	298,962	0	803,295	0		803,295	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,252,807	A91	2,252,807	73
74	Sewer							0	1,206,780	A8Ø	1,206,780	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	113,369				78,698		192,067		AØ1	192,067	78
79	Landfill/garbage	311,977						311,977		A81	311,977	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Osceola			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	8,066						8,066		T15	8,066	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	94,996					106	95,102		A89	95,102	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	24,909	3,340				411	28,660		A03	28,660	98
99	Library charges	2,686	4,638					7,324		A89	7,324	99
100	Park, recreation, and cultural charges	133,923	1,943					135,866		A61	135,866	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	689,926	9,921	0	0	78,698	517	779,062	3,459,587		4,238,649	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions					17,255		17,255		U99	17,255	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges	402						402		NR	402	112
113	Other miscellaneous - Specify	57,857	3,519					61,376			61,376	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	58,259	3,519	0	0	17,255	0	79,033	0		79,033	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Osceola					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,194,290	1,674,985	640,381	744,102	398,174	517	6,652,449	3,459,587		10,112,036	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	210,731			265,810	455,631	3,340	935,512			935,512	127
128	<i>Internal TIF loans and transfers in</i>				468,651			468,651			468,651	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	210,731	0	0	734,461	455,631	3,340	1,404,163	0		1,404,163	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,405,021	1,674,985	640,381	1,478,563	853,805	3,857	8,056,612	3,459,587		11,516,199	132
133												133
134	Beginning fund balance July 1, 2012	1,197,205	584,992	985,413	0	5,190,815	343,562	8,301,987	1,058,251		9,360,238	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	4,602,226	2,259,977	1,625,794	1,478,563	6,044,620	347,419	16,358,599	4,517,838		20,876,437	136
137												137
138												138
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF Osceola			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	749,953	206,818					956,771		E62	956,771	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	145,569						145,569		E24	145,569	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	62,898	24,529					87,427		E66	87,427	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	958,420	231,347	0	0	0	0	1,189,767			1,189,767	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF Osceola			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		522,698			68,870		591,568		E44	591,568	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	72,341						72,341		E44	72,341	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	140,826				101,178		242,004		E01	242,004	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	376,935						376,935		E81	376,935	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		852,532			5,015,847		5,868,379		E89	5,868,379	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	590,102	1,375,230	0	0	5,185,895	0	7,151,227			7,151,227	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Osceola			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Osceola					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	140,163	21,933				21,600	183,696		E52	183,696	122
123	Purchase of land and equipment		26,238					26,238		G52	26,238	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	235,813	39,412					275,225		E61	275,225	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction		1,214					1,214		F61	1,214	129
130	Recreation — Current operation	122,658	4,600					127,258		E61	127,258	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	154,834	24,826			5,432		185,092		E03	185,092	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation					11,965		11,965		E61	11,965	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	653,468	118,223	0	0	17,397	21,600	810,688			810,688	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		6,160					6,160		E89	6,160	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		21,550					21,550		E89	21,550	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			280,249				280,249		E89	280,249	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	27,710	280,249	0	0	0	307,959			307,959	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Osceola			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,600	1,463					13,063		E29	13,063	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	415,730	55,294					471,024		E23	471,024	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	48,997						48,997		E25	48,997	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	170,950						170,950		E89	170,950	171
172	Other general government — Current operation	7						7		E89	7	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	647,284	56,757	0	0	0	0	704,041			704,041	176
177	Section G — DEBT SERVICE				1,478,480			1,478,480			1,478,480	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,478,480	0	0	1,478,480			1,478,480	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,849,274	1,809,267	280,249	1,478,480	5,203,292	21,600	11,642,162			11,642,162	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Osceola			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation											198
199	Purchase of land and equipment											199
200	Construction											200
201	Sewer and sewage disposal — Current operation											201
202	Purchase of land and equipment											202
203	Construction											203
204	Electric — Current operation											204
205	Purchase of land and equipment											205
206	Construction											206
207	Gas Utility — Current operation											207
208	Purchase of land and equipment											208
209	Construction											209
210	Parking — Current operation											210
211	Purchase of land and equipment											211
212	Construction											212
213	Airport — Current operation											213
214	Purchase of land and equipment											214
215	Construction											215
216	Landfill/Garbage — Current operation											216
217	Purchase of land and equipment											217
218	Construction											218
219	Hospital — Current operation											219
220	Purchase of land and equipment											220
221	Construction											221
222	Transit — Current operation											222
223	Purchase of land and equipment											223
224	Construction											224
225	Cable TV, telephone, Internet — Current operation											225
226	Purchase of land and equipment											226
227	Housing authority — Current operation											227
228	Purchase of land and equipment											228
229	Construction											229
230	Storm water — Current operation											230
231	Purchase of land and equipment											231
232	Construction											232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Osceola					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,296,267		3,296,267	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,849,274	1,809,267	280,249	1,478,480	5,203,292	21,600	11,642,162	3,296,267		14,938,429	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	546,104	251,587					797,691	137,821		935,512	255
256	Internal TIF loans/repayments and transfers out			468,651				468,651			468,651	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	546,104	251,587	468,651	0	0	0	1,266,342	137,821		1,404,163	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,395,378	2,060,854	748,900	1,478,480	5,203,292	21,600	12,908,504	3,434,088		16,342,592	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								1,083,750		1,083,750	269
270	Total ending fund balance June 30, 2013	1,206,848	199,123	876,894	83	841,328	325,819	3,450,095	1,083,750		4,533,845	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,602,226	2,259,977	1,625,794	1,478,563	6,044,620	347,419	16,358,599	4,517,838		20,876,437	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Osceola

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,771,934	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,590,000	29U \$	39U \$ 197,000	49U \$	49U \$	49U \$ 2,393,000	49U \$	I91 \$ 82,192
2. Sewer utility	19U 4,700,000	29U	39U 200,000	49U	49U	49U 4,500,000	49U	I89 107,751
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 3,750,000	29U	39U 270,000	49U	49U	49U	49U 3,480,000	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO '09 Street	19U 2,295,000	29U	39U 160,000	49U 2,135,000	49U	49U	49U	I89 86,120
GO Midwest Homes	19U 185,000	29U	39U 60,000	49U 125,000	49U	49U	49U	I89 7,902
GO Refunding Bond \$5.8	19U 3,610,000	29U	39U 395,000	49U 3,215,000	49U	49U	49U	I89 137,102
Capital Lease Road Grader	19U 54,676	29U	39U 18,225	49U 36,451	49U	49U	49U	I89
GO Fire Truck	19U	29U	39U	49U	49U	49U	49U	I89
13. Sewer SRF	19U 496,595	29U	39U 150,620	49U 345,975	49U	49U	49U	I89 15,401
14. Total long-term debt	19U	29U 101,000	39U 19,000	49U	49U	49U 82,000	49U	I89 290
	17,681,271	101,000	1,469,845	5,857,426	0	6,975,000	3,480,000	436,758

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	248,007,479	x .05 = \$	12,400,374

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	495,178	\$		4,038,667	4,533,845
	REMARKS					V98

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